REMARKS

In view of the above amendments and the following remarks, further examination and reconsideration of the rejections in the Office Action of December 24, 2008 are respectfully requested.

Entry of the amendments is proper under 37 CFR §1.116 because the amendments:

(a) place the application in condition for allowance (for the reasons discussed herein); (b) do not raise any new issue requiring further search and/or consideration (as the amendments address issues previously discussed throughout prosecution); and (c) place the application in better form for appeal, should an appeal be necessary. The amendments are necessary and were not earlier presented because they are made in response to arguments raised in the final rejection. Entry of the amendments is thus respectfully requested.

On page 2 of the Office Action, claim 32 is rejected under 35 USC § 112, second paragraph, as being indefinite. Claim 32 has been amended to overcome this rejection. This rejection is believed inapplicable to amended claim 32, and withdrawal of the rejection is respectfully requested.

On pages 3-5 of the Office Action, claims 20-31 and 33-37 are rejected under 35 USC § 103(a) as being unpatentable over McReynolds (US 6,191,043) in view of Collins et al. (EP 0 472 941); on pages 5-7 of the Office Action, claim 32 is rejected under 35 USC § 103(a) as being unpatentable over McReynolds in view of Collins, and further in view of Okumura (US 2003/0034542). The rejection of claims 22, 23, 28, 29, and 35-37 is moot in view of their cancellation. The rejections are believed inapplicable to claims 20, 21, 24-27, and 30-34 for the reasons below, and withdrawal of the rejections is respectfully requested.

Claim 20 has been amended to further define the claimed invention over the prior art of record. Claim 20 recites a plasma etching method using a fluorine compound gas which is one of sulfur hexafluoride (SF₆) gas and nitrogen trifluoride (NF₃) gas, and a rare gas which is helium (He) gas, wherein a volume of the helium (He) gas introduced into a treatment chamber is equal to or more than 80% of a total flow rate of the etching gas. This is not disclosed by McRevnolds. Collins, or Okumura.

McReynolds and Okumura do not disclose that a volume of He is equal to or greater than 80% of a total flow rate of the etching gas, nor were they relied on as disclosing flow rates in the Office Action.

Collins was cited in the Office Action as disclosing flow rates, in particular Table 2 therein. However, Table 2 of Collins does not disclose that a volume of He is equal to or greater than 80% of a total flow rate of the etching gas, nor were they relied on as disclosing flow rates in the Office Action, nor is this disclosed in the specification of Collins.

Thus, the combined disclosures of McReynolds, Collins, and Okumura do not suggest the present invention as recited in claim 20. It is submitted that claim 20 is allowable over the prior art of record, as are claims 21, 24-27, and 30-34 depending therefrom.

In view of the foregoing amendments and remarks, it is respectfully submitted that the present application is clearly in condition for allowance. An early notice thereof is earnestly solicited.

Respectfully submitted,

Mitsuhiro OKUNE et al. /Aldo A. D'Ottavio/ By: 2009.03.23 18:29:28 -04'00'

> Aldo A. D'Ottavio Registration No. 59,559 Agent for Applicants

AAD/JRF/kh Washington, D.C. 20006-1021 Telephone (202) 721-8200 Facsimile (202) 721-8250 March 24, 2009